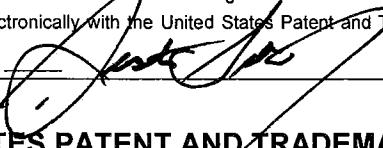


CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office
on: 8/31/06 Name: Gustavo Siller, Jr. Signature: 

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: SATO, Kiyoshi

Appln. No.: 10/795,786

Filed: March 8, 2004

For: MAGNETIC HEAD INCLUDING A GAP-DEPTH DEFINING LAYER ON PROTRUDING LAYER AND METHOD FOR MANUFACTURING THE SAME

Attorney Docket No: 9281-4774

Examiner: Evans, J.A.

Art Unit: 2627

Client No. N US03017

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is:

Response to Ex Parte Quayle.
 Return Receipt Postcard

Fee calculation:

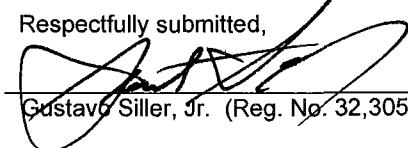
No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$ _____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$ _____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$	Total	\$	

Fee payment:

A check in the amount of \$ _____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$ _____.
 Payment by credit card in the amount of \$ _____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,


Gustavo Siller, Jr. (Reg. No. 32,305)

Date

8/31/06